

AMENDED IN SENATE FEBRUARY 16, 2010  
AMENDED IN ASSEMBLY JANUARY 27, 2010

AMENDED IN ASSEMBLY MAY 4, 2009

AMENDED IN ASSEMBLY APRIL 21, 2009

CALIFORNIA LEGISLATURE—2009–10 REGULAR SESSION

## ASSEMBLY BILL

**No. 347**

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### **Introduced by Assembly Member Bass**

**(Principal coauthors: Assembly Members Block, Charles Calderon,  
and John A. Perez)**

**(Coauthors: Assembly Members Adams, Ammiano, Anderson,  
Arambula, Bill Berryhill, Tom Berryhill, Blakeslee, Blumenfield,  
Bradford, Brownley, Buchanan, Caballero, Chesbro, Conway,  
Cook, Coto, Davis, De La Torre, De Leon, DeVore, Emmerson,  
Eng, Evans, Feuer, Fletcher, Fong, Fuentes, Furutani, Gaines,  
Galgiani, Garrick, Gilmore, Hagman, Hayashi, Hernandez, Hill,  
Huber, Huffman, Jeffries, Jones, Knight, Lieu, Logue,  
Bonnie Lowenthal, Ma, Mendoza, Miller, Monning, Nava,  
Nestande, Niello, Portantino, Ruskin, Saldana, Silva, Skinner,  
Smyth, Solorio, Audra Strickland, Swanson, Torres, Torrico,  
Tran, Villines, and Yamada)**

*(Coauthors: Senators Calderon, Cogdill, Corbett, DeSaulnier, Kehoe,  
Leno, Liu, Pavley, Price, Strickland, Wolk, Wright, and Yee)*

February 19, 2009

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An act to add and repeal Sections 17206.5 and 24357.11 of the Revenue and Taxation Code, relating to taxation, to take effect immediately, tax levy.

## LEGISLATIVE COUNSEL'S DIGEST

AB 347, as amended, Bass. Income and corporation taxes: charitable contributions: Haiti earthquake victims.

The Personal Income Tax Law and the Corporation Tax Law, in modified conformity to federal income tax laws, ~~allows~~ *allow* a charitable contribution deduction in computing tax liability.

This bill would, for a cash contribution made after January 11, 2010, and before March 1, 2010, for the relief of victims in areas affected by the earthquake in Haiti on January 12, 2010, authorize taxpayers to treat that contribution as if it were made on December 31, 2009, and not in 2010.

This bill would take effect immediately as a tax levy.

Vote: majority. Appropriation: no. Fiscal committee: yes.  
State-mandated local program: no.

*The people of the State of California do enact as follows:*

1 SECTION 1. Section 17206.5 is added to the Revenue and  
2 Taxation Code, to read:

3 17206.5. (a) For purposes of Section 170 of the Internal  
4 Revenue Code, a taxpayer may treat any contribution described  
5 in subdivision (b) made after January 11, 2010, and before March  
6 1, 2010, as if the contribution was made on December 31, 2009,  
7 and not in 2010.

8 (b) A contribution is described in this subdivision if the  
9 contribution is a cash contribution made for the relief of victims  
10 in *the* areas affected by the earthquake in Haiti on January 12,  
11 2010, for which a charitable deduction is allowable.

12 (c) In the case of a contribution described in subdivision (b), a  
13 telephone bill showing the name of the donee organization, the  
14 date of the contribution, and the amount of the contribution shall  
15 be treated as meeting the recordkeeping requirements of this part  
16 and Part 10.2 (commencing with Section 18401).

17 (d) This section shall remain in effect only until December 1,  
18 2011, and as of that date is repealed.

19 SEC. 2. Section 24357.11 is added to the Revenue and Taxation  
20 Code, to read:

21 24357.11. (a) For purposes of Section 24357, a taxpayer may  
22 treat any contribution described in subdivision (b) made after

1 January 11, 2010, and before March 1, 2010, as if the contribution  
2 was made on December 31, 2009, and not in 2010.

3 (b) A contribution is described in this subdivision if the  
4 contribution is a cash contribution made for the relief of victims  
5 in areas affected by the earthquake in Haiti on January 12, 2010,  
6 for which a charitable contribution deduction is allowable.

7 (c) In the case of a contribution described in subdivision (b), a  
8 telephone bill showing the name of the donee organization, the  
9 date of the contribution, and the amount of the contribution shall  
10 be treated as meeting the recordkeeping requirements of this part  
11 and Part 10.2 (commencing with Section 18401).

12 (d) This section shall remain in effect only until December 1,  
13 2011, and as of that date is repealed.

14 SEC. 3. This act provides for a tax levy within the meaning of  
15 Article IV of the Constitution and shall go into immediate effect.

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18 CORRECTIONS:

19 Heading—Line 15.  
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